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WPA 10101 of 2023

Trident Iron & Steel Private Limited & Anr.
Vs
Principal Commissioner Port, Custom House & Ors.

Mr. Vinay Kr. Shraff,
Miss Priya Sarah Paul,
Mrs. Sanchita Dey
... For the Petitioners.

Mr. K.K. Maiti,
Mr. Tapan Bhanja
... For the Customs Authority.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned order in original passed by the Adjudicating Authority, dated 13th March, 2023, rejecting the partial claim of the petitioners with regard to interest on delayed receipt of refund of IGST paid on exports in question though by the aforesaid impugned order in original, petitioners have been granted interest on delayed receipt of duty drawn back for the relevant period. Petitioners submit that under the law and in view of the decision of the Hon'ble Supreme Court, petitioners are entitled for interest on delayed refund of IGST and the Adjudicating Authority has committed wrong in denying the interest on the same and it is also the case of the petitioners that the respondents/Adjudicating Authority is silent in its impugned order on the aforesaid claim.

Considering the facts and circumstances of the case, the respondent/Adjudicating Authority is directed to re-consider the representation of the petitioners dated 14th January, 2023 being Annexure P-5 to the writ petition with regard to its claim of interest on delayed receipt of refund of IGST paid on exports in question and pass an order in accordance with law and after giving an opportunity of hearing to the petitioners or its authorised representative, within four weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 10101 of 2023 is disposed of.

(Md. Nizamuddin, J.)